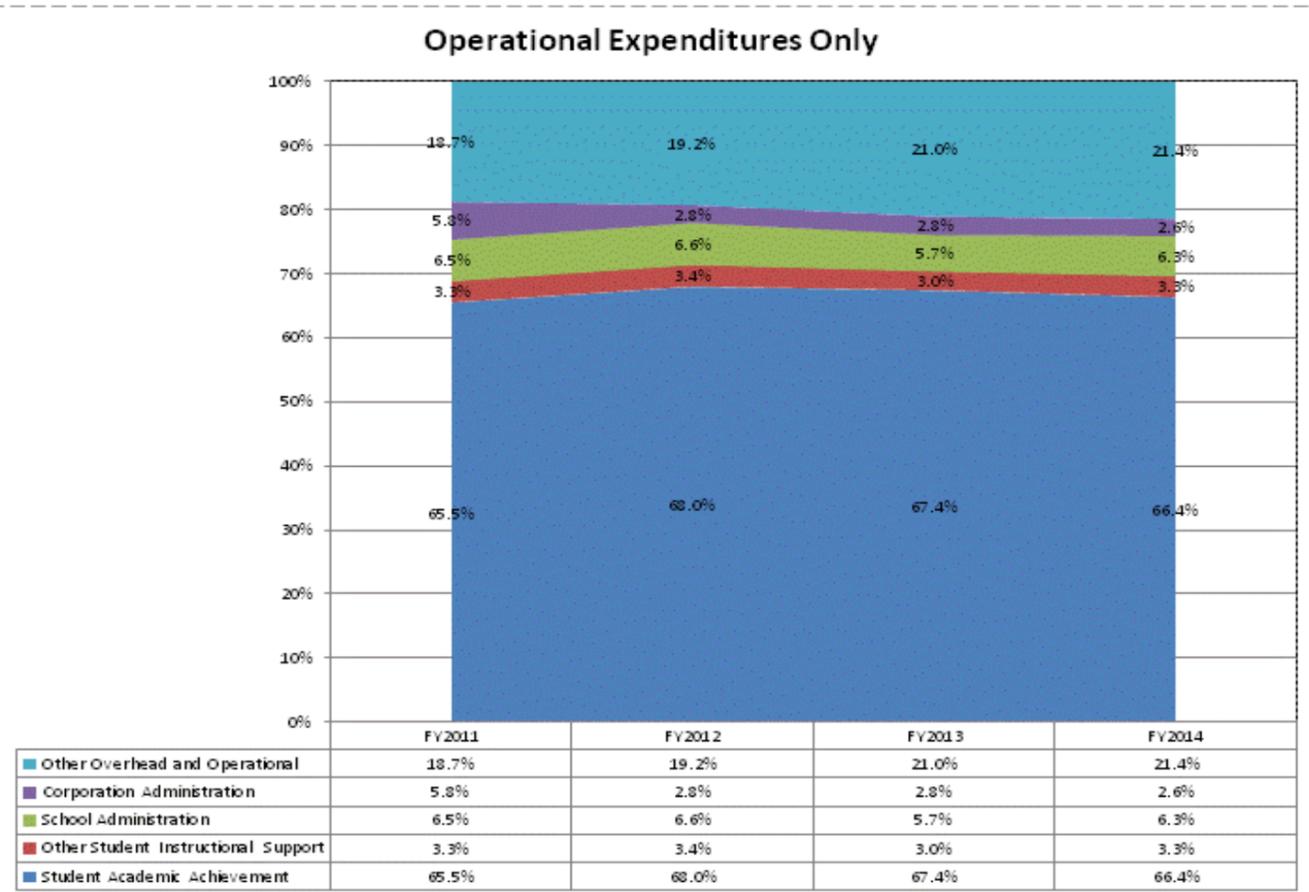
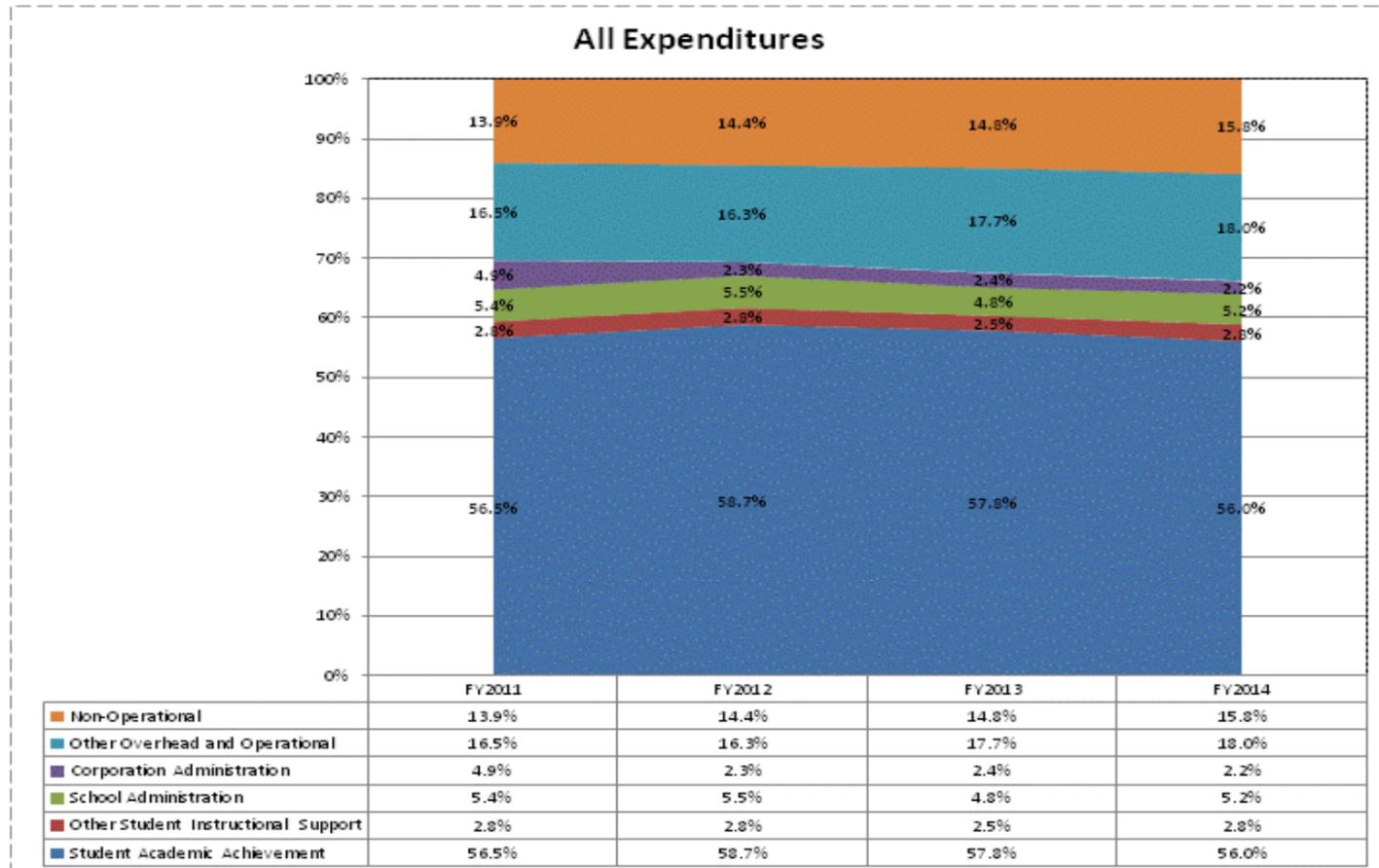


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Washington Com Schools (1405)**

Washington Com Schools (1405)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$13,466,360	59.0%	\$14,032,089	53.2%	\$13,797,628	57.8%	\$13,390,354	56.0%
Student Instructional Support	\$1,845,864	8.1%	\$1,952,801	7.4%	\$1,743,153	7.3%	\$1,915,432	8.0%
Overhead and Operational Nonoperational	\$3,952,873	17.3%	\$5,339,534	20.2%	\$4,801,648	20.1%	\$4,826,848	20.2%
Nonoperational	\$3,549,063	15.6%	\$5,073,388	19.2%	\$3,541,680	14.8%	\$3,790,544	15.8%
<b>Grand Total</b>	<b>\$22,814,159</b>		<b>\$26,397,812</b>		<b>\$23,884,108</b>		<b>\$23,923,179</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	67.1%	60.6%	65.1%	64.0%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Washington Com Schools (1405)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$57,777	\$335,493	\$271,730	\$319,414	453%	-5%	18%
11100 Regular Programs; Elementary	\$3,714,424	\$5,441,941	\$5,193,947	\$5,033,501	36%	-8%	-3%
11200 Regular Programs; Middle/Junior High	\$1,072,480	\$1,498,478	\$1,508,466	\$1,411,087	32%	-6%	-6%
11300 Regular Programs; High School	\$1,711,134	\$2,397,769	\$2,508,342	\$2,190,743	28%	-9%	-13%
11350 Regular Programs; High School; Academic Honors Diploma	\$24,300	\$24,875	\$229,179	\$238,408	> 500%	> 500%	4%
11420 Vocational Education; Agriculture B	\$43,480	\$66,676	\$75,406	\$77,255	78%	16%	2%
11430 Vocational Education; Distributive Education	\$62,124	\$90,245	\$95,069	\$109,322	76%	21%	15%
11450 Vocational Education; Consumer and Homemaking	\$113,901	\$157,628	\$96,291	\$111,647	-2%	-29%	16%
11470 Vocational Education; Business Education	\$126,482	\$204,811	\$221,136	\$228,214	80%	11%	3%
11480 Vocational Education; Industrial Education A	\$64,645	\$116,342	\$119,454	\$122,571	90%	5%	3%
11590 Other Vocational Education Programs	\$32,253	\$5,730	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$42,714	\$85,827	\$56,127	\$67,321	58%	-22%	20%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$913	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$0	\$14,531	\$0	\$0	N/A	-100%	N/A
14300 Summer School Programs; High School	\$40,584	\$33,824	\$18,165	\$10,379	-74%	-69%	-43%
16100 Remediation Testing	\$100,218	\$175,819	\$52,291	\$75,790	-24%	-57%	45%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$821	\$1,630	\$0	N/A	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$48,998	\$108,665	\$119,460	\$98,501	101%	-9%	-18%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,415,679	\$1,874,270	\$2,177,294	\$2,095,623	48%	12%	-4%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$12,317	\$42,377	N/A	N/A	244%
22110 Improvement of Instruction; Service Area Direction	\$0	\$195,434	\$133,549	\$426,706	N/A	118%	220%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$89,579	\$32,194	\$32,900	\$34,246	-62%	6%	4%
22130 Improvement of Instruction; Instructional Staff Training	\$40,048	\$53,353	\$3,084	\$3,298	-92%	-94%	7%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$4,000	\$0	\$0	N/A	-100%	N/A
22220 Library/Media Services; School Library	\$203,767	\$304,718	\$288,694	\$184,030	-10%	-40%	-36%
22250 Library/Media Services; Computer Assisted Instruction Services	\$8,530	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$400,830	\$500,717	\$345,114	\$251,693	-37%	-50%	-27%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$10,607	\$0	N/A	N/A	-100%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$168,378	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,118	\$3,277	\$45,217	\$43,330	> 500%	> 500%	-4%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$91,364	\$257,933	\$143,147	\$168,685	85%	-35%	18%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$46,719	\$39,013	\$46,213	N/A	-1%	18%
26497 2007 Account Code - Teachers Retirement Fund	\$421,637	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$10,100,357</b>	<b>\$14,032,089</b>	<b>\$13,797,628</b>	<b>\$13,390,354</b>	<b>33%</b>	<b>-5%</b>	<b>-3%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$7,578	\$1,565	\$0	N/A	-100%	-100%
21220 Guidance Services; Counseling Services	\$372,139	\$512,747	\$470,193	\$483,323	30%	-6%	3%
21290 Guidance Services; Other Guidance Services	\$5,743	\$1,513	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$81,707	\$123,005	\$123,874	\$134,440	65%	9%	9%
21390 Health Services; Other Health Services	\$0	\$5,531	\$1,865	\$4,391	N/A	-21%	135%
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$49,504	N/A	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$1,613	\$5,124	N/A	N/A	218%
24100 Office of The Principal	\$774,999	\$1,199,616	\$1,034,235	\$1,125,195	45%	-6%	9%
24900 Other Support Services, School Administration	\$76,332	\$102,812	\$109,807	\$113,455	49%	10%	3%
<b>Student Instructional Support Total</b>	<b>\$1,310,919</b>	<b>\$1,952,801</b>	<b>\$1,743,153</b>	<b>\$1,915,432</b>	<b>46%</b>	<b>-2%</b>	<b>10%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$17,900	\$19,307	\$18,212	\$18,352	3%	-5%	1%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Washington Com Schools (1405)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23150 Board of Education; Legal Services	\$4,393	\$5,726	\$1,185	\$943	-79%	-84%	-20%
23160 Board of Education; Promotion Expenses	\$2,511	\$591	\$601	\$222	-91%	-62%	-63%
23210 Executive Administration; Office of The Superintendent	\$191,058	\$263,828	\$353,788	\$361,032	89%	37%	2%
23220 Executive Administration; Community Relations	\$8,043	\$15,341	\$493	\$259	-97%	-98%	-48%
23230 Executive Administration; Staff Relations and Negotiations	\$9,745	\$68	\$4,232	\$10,089	4%	> 500%	138%
25160 Fiscal Services; Financial Accounting	\$62,206	\$106,197	\$120,718	\$117,420	89%	11%	-3%
25191 Other Fiscal Services; Refund of Revenue	\$2,144	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$6,532	\$6,419	N/A	N/A	-2%
25199 Other Fiscal Services; Other	\$0	\$709,978	\$0	\$0	N/A	-100%	N/A
25730 Personnel Services; Personnel Services	\$0	\$0	\$10,249	\$0	N/A	N/A	-100%
25790 Personnel Services; Other Professional Services	\$0	\$251,517	\$51,060	\$0	N/A	-100%	-100%
25890 Other Technology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25990 Other Support Services, Central	\$20,140	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,279,264	\$1,944,529	\$1,719,082	\$1,877,147	47%	-3%	9%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$298	\$221	\$7,413	\$2,515	> 500%	> 500%	-66%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$82,892	\$91,379	\$30,212	\$91,210	10%	0%	202%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$902	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$260,672	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,575	\$8,305	\$9,637	\$7,544	0%	-9%	-22%
26600 Operation and Maintenance of Plant Services; Security Services	\$5,057	\$3,750	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$129,390	\$133,833	\$217,818	\$217,745	68%	63%	0%
27010 Student Transportation; Service Area Direction	\$79,105	\$96,073	\$98,941	\$102,490	30%	7%	4%
27100 Student Transportation; Vehicle Operation	\$164,476	\$240,383	\$207,338	\$176,278	7%	-27%	-15%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$65,241	\$46,090	\$29,847	\$18,080	-72%	-61%	-39%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$5,888	\$28	\$0	\$1,164	-80%	> 500%	N/A
27700 Student Transportation; Contracted Transportation Services	\$275,690	\$292,949	\$454,264	\$420,190	52%	43%	-8%
27900 Student Transportation; Other Student Transportation Services	\$128,839	\$159,200	\$165,561	\$194,379	51%	22%	17%
31100 Food Services Operations; Service Area Direction	\$27,113	\$24,689	\$30,927	\$29,857	10%	21%	-3%
31200 Food Services Operations; Food Preparation and Dispensing	\$263,359	\$430,323	\$555,920	\$507,717	93%	18%	-9%
31400 Food Services Operations; Food Purchases	\$307,736	\$405,025	\$644,414	\$607,847	98%	50%	-6%
31900 Other Food Services	\$45,952	\$90,203	\$63,204	\$57,949	26%	-36%	-8%
<b>Overhead and Operational Total</b>	<b>\$3,447,588</b>	<b>\$5,339,534</b>	<b>\$4,801,648</b>	<b>\$4,826,848</b>	<b>40%</b>	<b>-10%</b>	<b>1%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$0	\$2,608	\$0	\$0	N/A	-100%	N/A
33300 Civic Services	\$0	\$5,566	\$7,232	\$5,460	N/A	-2%	-25%
33400 Athletic Coaches	\$89,919	\$100,312	\$104,563	\$105,508	17%	5%	1%
33920 Contributions to Historical Societies	\$600	\$600	\$0	\$0	-100%	-100%	N/A
33940 Child Care Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$6,542	\$0	\$0	\$25,000	282%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,316	\$49,460	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$510,837	\$2,650	\$0	\$1,000	-100%	-62%	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$1,733	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$299,596	\$1,561,149	\$0	\$10,707	-96%	-99%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$38,971	\$15,017	\$20,168	N/A	-48%	34%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$113,814	\$84,396	\$15,855	\$92,609	-19%	10%	484%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$265,948	\$231,967	\$40,066	\$136,418	-49%	-41%	240%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$58,056	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$715,825	\$651,071	\$680,470	\$703,231	-2%	8%	3%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Washington Com Schools (1405)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved De	\$19,853	\$438	\$17,402	\$0	-100%	-100%	-100%
52100 Debt Services; Interest on Debt; Bonds	\$47,972	\$128,929	\$334,530	\$411,747	> 500%	219%	23%
52200 Debt Services; Interest on Debt; Temporary Loans	\$132,830	\$214,760	\$131,625	\$87,475	-34%	-59%	-34%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$0	\$24,920	\$21,222	N/A	N/A	-15%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,175,000	\$977,780	\$1,164,850	\$1,199,850	2%	23%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,021,000	\$1,005,150	\$970,150	N/A	-5%	-3%
54200 Common School Fund; Principal	\$73,390	\$0	\$0	\$0	-100%	N/A	N/A
<b>Nonoperational Total</b>	<b>\$3,511,497</b>	<b>\$5,073,388</b>	<b>\$3,541,680</b>	<b>\$3,790,544</b>	<b>8%</b>	<b>-25%</b>	<b>7%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$90,736	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$740,062	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,168,053	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,810	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$441,138	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$4,443,798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>